

Comparison of Regular and Environmental Remediation TIDs

Features	Regular TID (s.66.1105)#	E.R. TID (s.66.1106)#
Who may create a TID?	Cities, villages, towns (towns authority is limited) & 2 counties (only Florence & Menomonee)	All cities, villages, towns & Counties,
What are eligible project costs?	Numerous categories including: Admin costs, construction/demolition, financing, land assembly, relocation, professional services, etc. for public improvements, environmental expenses and other development incentives.	Admin costs, environmental expenses, including professional services and underground tank removal; remediation, property acquisition, demolition costs including asbestos removal; capital costs and financing and cancellation of delinquent taxes, not already recovered.
Length of project expenditure period?	Up to 5 years prior to the unextended termination date	Up to 15 years after the base is certified.
Date used to determine the base year?	Date legislative body adopts resolution	
What type of land may be included in the district?	Blighted areas; areas in need of rehabilitation or conservation work; areas suitable for industrial sites & has been zoned for industrial use; or areas suitable for mixed-use development. Usually includes multiple parcels that are contiguous	Property with environmental contamination. (Must not be part of an existing TID) Single or contiguous parcels only.
Are there value limitations?	Total value of all increments plus value of the new district cannot exceed 12% of the total equalized value of taxable property within the municipality	No limit
Is city-owned real property value included in the base?	Yes, if real property owned by the city isn't city used, (such as for police, fire, admin, or library buildings), est. fair market value must be used to determine the base.	No, if real property is owned by the city, none of the value is included in the base
What is the maximum life?	20, 23, or 27 years after district is created*	23 years after base is certified
Are territory amendments allowed?	Up to 4	None
Are max life extensions allowed?	3- or 4-year extension, depending on type & year created.	None
Is a public hearing required?	Yes, at least 30 days before creation resolution is adopted	No
Is Joint Review Board approval required?	Yes	
When is the deadline to apply to DOR for a base value?	December 31st of the creation year	
Who certifies the value increment?	Department of Revenue	
Is there a fee?	\$1,000 for each creation or territory amendment submission	
How is the tax increment generated?	City, village or town that created the TID calculates, levies & collects the tax increment; or does it on behalf of the county that created it.	
What reports are required?	Periodic Accounting reports - CPA Audits, Annual Reports & Final Termination Report. Annual certification report. Value change information form. Final termination accounting to DOR.	Annual Accounting Reports - CPA Audits, Annual Reports & Final Termination Report. Annual certification report. Value change information form. Final termination accounting report due within 180 days to DOR.

* TIDs created after Oct. 1, 2004 has either a 23 or 20 year maximum life, depending on type.

Updated per Wi. 2005 Acts 6, 13, 46, 246, 328, 330, 331, 357, 385 & 418